

Committee Name and Date of Committee Meeting

Cabinet – 15 June 2020

Report Title

Finance Update and Budget Monitoring Report

Is this a Key Decision and has it been included on the Forward Plan?

Yes

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

Graham Saxton, Assistant Director – Financial Services
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Ward(s) Affected

Borough-Wide

Report Summary

The report provides an update to Cabinet on a number of financial matters, including those related to Covid-19. The report is provided as an interim update for Cabinet, following on from the approval of the Budget and Council Tax 2020/21 report in February 2020 and in advance of the Financial Outturn 2019/20 and Financial Monitoring 2020/21 reports to be submitted to Cabinet in July 2020.

Recommendations

1. That the substantial costs associated with responding to the Covid-19 pandemic be noted.
2. That the funding received from Government to be used to mitigate the costs of responding to the Covid-19 pandemic be noted.
3. That approval is given to the expenditure incurred and anticipated on the Covid-19 response, in accordance with the expectations and guidance from Government and the Financial and Procurement Procedure Rules contained within the Council's Constitution.

4. That approval be given to the utilisation of the Covid-19 emergency grant funding in accordance with expectations and guidance from Government and the Financial and Procurement Procedure Rules contained within the Council's Constitution.
5. That the approach taken to the distribution of 75% of the Infection Control Fund as per national guidance is noted.
6. That approval is given to the recommended approach for the allocation of the 25% discretionary element of the Infection Control Fund

List of Appendices Included

Appendix 1 Council's Covid-19 Financial Management Information return to MHCLG 15 May 2020.

Appendix 2 Initial Equality Screening

Background Papers

Budget and Council Tax 2020/21 – Cabinet 17 February 2020, Council 26 February 2020

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

Finance Update and Budget Monitoring Report

1. Background

- 1.1 This report is provided to update Cabinet on a number of financial and budget matters arising since the approval of the Budget and Council Tax 2020/21 report at Cabinet and Council in February 2020, including those related to Covid-19.
- 1.2 The report is an interim update to Cabinet in advance of the Financial Outturn 2019/20 and Financial Monitoring 2020/21 reports to be submitted to Cabinet on 13th July 2020.

2. Key Issues

2.1 Revenue Budget Financial Outturn 2019/20

- 2.1.2 Detailed reports on the revenue and capital financial outturns for 2019/20 will be submitted to Cabinet on 13 July 2020, alongside a Treasury Management and Prudential Indicators 2019/20 outturn report. A summary of the revenue budget financial outturn for 2019/20 and the impact on the Council's reserves is set out below.
- 2.1.3 The revenue budget financial outturn for 2019/20 shows an overspend against Directorate and Central Budgets of £1.2m (£1.174m), before application of funding from the Budget Contingency Reserve. This is summarised below by Directorate ;

Table 1 – Summary Revenue Budget Financial Outturn 2019/20

Directorate	Budget £m	Actual £m	Variance over/(under) £m
Adult Care, Housing and Public Health	77.0	77.7	0.7
Children & Young People's Services	65.9	70.3	4.4
Regeneration & Environment	42.2	44.7	2.5
Assistant Chief Executive	6.6	6.4	(0.2)
Finance & Customer Services	18.2	17.6	(0.6)
Central Services	11.2	5.6	(5.6)
Total	221.1	222.3	1.2

- 2.1.4 The Budget Contingency Reserve in 2019/20 has a balance of £3.183m remaining in the reserve brought forward from 2018/19. After applying £1.174m to balance the financial outturn for 2019/20, a net balance of £2.009m remains in the reserve to carry forward to 2020/21 for the support of future years' budgets.
- 2.1.5 This is an improvement of £2m on the forecast reserves position for 2020/21 which was included within the Budget and Council Tax 2020/21 report, which anticipated that all of the reserve would have to be used to balance the 2019/20 financial outturn.
- 2.1.6 Details of individual Directorate budget variances for 2019/20 will be provided within the Financial Outturn 2019/20 report. The main changes which result in a more favourable outturn position than anticipated within the Budget Report are the Council's success in obtaining £1.3m Government Grant funding towards the additional costs incurred as a result of Operation Stovewood and the continuation of budget actions put into place to achieve further reductions on spend.

2.2 Covid-19

- 2.2.1 In common with local authorities across the country, the Council is facing significant operational impacts on service delivery along with the financial impact of the Covid-19 pandemic on our residents and local businesses resulting from the associated restrictions and the substantial support being provided to residents, care organisations and other organisations and businesses.
- 2.2.2 The Ministry for Housing, Communities & Local Government (MHCLG) is collecting monthly financial management information from councils in order to understand the impact of the Covid-19 pandemic on local authority finances, to inform MHCLG planning purposes and to help identify where the greatest pressures are likely to be and to support an ongoing assessment of likely future costs.
- 2.2.3 For the latest returns, due to MHCLG by 15 May, the Government set out guidelines as to the basis on how they wanted estimated costs to be provided, as follows *"Where full financial year estimates are requested, please estimate these assuming current restrictions remain in place until the end of July 2020, and thereafter the situation reverts entirely back to a position you anticipated prior to Covid-19. Note that this assumption is intended for accounting purposes only and solely to improve consistency in the returns provided and should in no way be interpreted as Government policy."*
- 2.2.4 The Council's return for 15 May (attached as appendix 1) was calculated on this basis but also including an estimate of the risk of the level of agreed budget savings which might not now be deliverable during 2020/21 due to Covid impacts.
- 2.2.5 The total estimated cost of Covid impact to the Council, as submitted to MHCLG was £40.1m, from a combination of:

- Additional costs
- Loss of sales, fees and charges and income
- Non-delivery of budget savings
- Increased rent arrears and other costs for the Housing Revenue Account
- Loss of business rates and council tax income

2.2.6 The majority of the cost impact is on Adult Social Care and includes dealing with additional demand, supporting the market and providing personal protective equipment (PPE). The anticipated cost of PPE, as envisaged at the time and included within the MHCLG return of 15 May, was £2.8m.

2.2.7 Most of the impact on loss of sales, fees and charges and income is within the Regeneration & Environment Directorate, with the main areas of impact being Cultural and Related Services and Planning and Development.

2.2.8 Directorates have £16.3m of savings and cost reductions to deliver within the 2020/21 budget. The majority of these savings are within social care services which currently are at significant risk of being unable to be delivered due to the impact of Covid-19.

2.2.9 The other cost impacts identified don't fall on the current year revenue budget. Housing rent arrears impact the Housing Revenue Account and may be recoverable over time or may lead to an increase in write-offs in future years. Similarly, loss of business rates and council tax income will initially feed into the Collection Fund accounts and the income may again be recoverable in future years or lead to write-offs and impact on future years' budgets.

2.2.10 The Council has received two tranches of Covid-19 emergency funding from the Government totalling £16.239m to date. The funding is not ring-fenced. £8.922m was provided in tranche 1 and £7.317m in tranche 2, which was based on a different methodology of allocation using population. Based on the current estimates of financial impact submitted to MHCLG, this falls significantly short of the impact estimated by the Council. A further return will be requested by MHCLG for June and councils await announcements by the Government for any further tranches of emergency funding.

2.2.11 The initial allocation of emergency funding was supported by Government guidance on what the funding was expected to be used for. This was set out as:

- Meet the increased demand for adult social care and enable councils to provide additional support to social care providers.
- Meet the cost of extra demand and higher business-as-usual costs of providing children's social care.
- Provide additional support for the homeless and rough sleepers.
- Support those at higher risk of severe illness from Covid-19.

- Meet pressures across other services as a result of reduced income, rising costs or increasing demand.

2.2.12 On 28th May the Director of Local Government Finance at MHCLG issued a letter summarising the financial support provided to date to local authorities in regard to the financial impact of Covid-19. The Annex to the letter provided an expanded list of expected uses of the emergency grant funding :

- Adult Social Care
- Children's Services
- Public Health
- Waste Management Services
- Shielding the clinically extremely vulnerable people
- Homelessness and rough sleeping
- Domestic abuse
- Managing excess deaths

2.2.13 The Covid-19 emergency grant funding will be held corporately initially. The Council's normal oversight and procedures to manage and monitor expenditure and income remain the means of budgetary control. Once there is more evidence-based knowledge of Covid related cost increases, then consideration can be given as to whether or not grant should be allocated to individual budgets.

2.2.14 In response to the pandemic, Cabinet Office released guidance in March through Procurement Policy Note 02/20 (PPN02/20) in relation to measures to be adopted to provide supplier relief with the aim of avoiding supply chain collapse or significant financial implications for suppliers.

2.2.15 The Council has adopted the principles of PPN 02/20 which are set out within a delegated decision of the Strategic Director – Finance & Customers Services, in consultation with the Cabinet Member for Corporate Services & Finance and the Leader of the Council:

- All services to review their contracts to identify “at risk” suppliers and feed this information to Procurement and Finance [who then work with Services to obtain the necessary approvals for contract/payment variation].
- Making immediate payment to all suppliers on receipts of goods.
- Granting permission for Procurement to enter receipts against orders on behalf of Services where required, to ensure payments are processed promptly.
- Service Areas working with Procurement to ensure that disputed invoices are resolved as a matter of urgency.
- Encouraging Service Areas to discuss with their supplier an increased frequency of invoicing.

- Encouraging Service Areas to consider their contracts and identify any that may benefit from variation and then to seek advice from Legal and Procurement.
- Communicate any agreed actions on the Council's website, financial support for businesses section, so that it's clear what steps the Council is taking.

2.2.16 Regular updates on Covid-19 financial impact will be provided within the 2020/21 Financial Monitoring reports to Cabinet. In advance of the 2020/21 Financial Monitoring Report (as at May) which will be submitted to Cabinet on 13th July, a headline summary of Covid impact is provided below for each Directorate.

2.2.17 Adults, Public Health & Housing - Adult Social Care

The impact of Covid-19 on Adult Care will not be fully realised until later in the year. To date the Council has focused on the risk to the independent sector and the potential for a surge in demand which would impact both the Council's internal services and the independent sector providers. The response has included speeding up payments and additional funding for independent sector providers across the full range of service areas. Additional support has included the provision of emergency PPE, advice and guidance, one to one support, and support with recruitment and training of care staff. Service transformation has been delayed as a result of the crisis (with staff being diverted to work on the response). The NHS has been arranging for the care of people discharged from hospital. A number of these will transfer to the Council but the timing and cost is not yet known.

2.2.18 Adults, Public Health & Housing – Public Health

There have been additional staffing costs due to the Covid-19 impact within Public Health. Staff are at the centre of the response in terms of coordinating appropriate Covid safe activity, interpreting the frequently updated official guidance and providing statistical returns. There will be an ongoing impact due to other issues that emerge as a result of the crisis, e.g. Mental Health services, increased health inequalities; statutory requirements (e.g. Health checks); and public health commissioned services.

2.2.19 Adults, Public Health & Housing – Housing

Services to HRA properties have been restricted to emergency repairs and emergency Aids and Adaptations during the crisis. There are likely to be savings against both revenue and capital budgets. The HRA has lost income due to the closure of community centres and additional properties allocated to homelessness services. There has been little impact on rent collection to date, however there is significant risk associated with the withdrawal of the governments furlough scheme and the impact on the wider economy.

2.2.20 For Housing General Fund, the key pressure is on Homelessness budgets. There are significant costs for hotels in order to discharge the Council's homelessness duties. A raft of measures have been set in place and the additional cost is approximately £135k per quarter. A reduction to the Aids and Adaptations service will see a reduction in the income from fees to GF. There is also a risk that there will be slower take-up of the Furnished Homes offer which would impact on the income that General Fund receives.

2.2.21 Children & Young People's Services

The impact of Covid-19 in Children's Services whilst difficult to quantify at this stage is predominantly related to placements and the difficulties in finding appropriate placements whilst in lockdown, combined with the difficulties in stepping children down linked to pathway plans and the restrictions in progressing with LAC Sufficiency plans in the current climate e.g. growth of in-house foster carers. The Early Help & Social Care Pathway workstreams and CYPS Management Structure has also being delayed linked to the current situation. Whilst annual contracts with schools and academies continues, ad-hoc and bespoke courses and training provision is impacting on income.

2.2.22 Regeneration & Environment

The onset of Covid-19 had an almost immediate impact on the Directorate of Regeneration and Environment although the full scale of the financial pressure won't be known until later in the year. Under 'lockdown' the sudden cessation of many of the Directorate's income earning activities saw a rapid and sustained drop in receipts. Income from Theatres, Green Spaces, Markets and Parking amongst others, ceased almost immediately.

2.2.23 In contrast 'lockdown' meant some Council expenditure would no longer be incurred and therefore savings will result. The savings are not however comparable in scale to the income losses and expenditure pressures.

2.2.24 The Directorate's responsibility to ensure the local market for specialist suppliers be retained, for example in home to school transport and the Council's leisure services contractor has resulted in ongoing expenditure being incurred that might otherwise have been expected to be a saving. The level of supplier support recognises however their lower overheads in lockdown so some savings will result.

2.2.25 In as much as the lockdown has required the Directorate to work very differently by ceasing, changing or reducing services (Libraries, Business Centres, Licensing, Registrars and Museums) it has also worked to keep frontline services operating as normally as possible. Measures to ensure social distancing has resulted in additional expenditure (for example, extra vehicles for waste collection and garden waste).

2.2.26 Finance & Customer Services and Assistant Chief Executive Directorates

In response to the impact of COVID-19 the focus of the two directorates has predominantly been to redesign how the Councils core support functions

operate (HR/IT/Legal/Finance/Procurement and Comm), to ensure the Councils key services can still be provided. Whilst this has placed a significant strain on FCS and ACX directorates, with large numbers of staff re-deployed to managing the impact and response to Covid, the financial impacts are minimal, with the majority of COVID-19 work being completed within existing budget allocations. There will be financial implications due to the use of overtime, procurement of new IT hardware/software and the key role played supporting the local communities but comparatively, with the Councils other directorates, these impacts are minimal. The biggest impact is positive telephone response times, due to closure of face to face services and getting more services online.

- 2.2.27 The establishment of the Community Hub will see a significant additional cost charged to ACX budgets so that the costs in relation to this key service are recognised within the area that the work relates to. However, as this will see costs transferring from other Council Directorates to ACX it is not necessarily additional costs to the Council with increased costs within ACX matched by savings within the wider directorates budgets. Further support to residents has also been provided by the introduction of a Shopping Voucher Scheme within the Community Hub.

2.3 Council support to residents and businesses in the Borough

- 2.3.1 The Council has introduced a range of measures to provide support to residents and businesses of the Borough who have been impacted by Covid-19, including implementing support measures provided by the Government.

2.3.2 Council Tax Support - Hardship Fund

The Government announced in the Chancellor's Budget on 11 March 2020 that local authorities in England would be provided with £500m of new grant funding to support economically vulnerable people and households in their local area. The expectation from Government is that the majority of the Hardship Fund is used to provide council tax relief alongside existing local council tax support schemes. The Council's share of the fund is £2.864m.

- 2.3.3 The details of the Council's application of the Hardship Fund to provide additional council tax relief were agreed by the Strategic Director – Finance & Customer Services in consultation with the Cabinet Member for Corporate Services & Finance and the Leader of the Council.
- 2.3.3 The Fund provides for an additional award of £200 council tax support to those working age claimants in receipt of local council tax support. Where a claimant has a bill of less than £200 their bill is reduced to zero.
- 2.3.4 To date, around 14,000 working age council tax payers in receipt of local council tax support have had additional support of up to £200, using £1.48m of the Hardship Fund to date. Around 12,000 of these council tax payers now have no 2020/21 council tax to pay. The remainder of the funding will be used over the remainder of 2020/21 to fund the cost of additional council tax payers becoming eligible for council tax support including the additional relief of up to £200 applied to their bills.

2.3.5 Business Rates Grants

In response to the Covid-19 pandemic, the Government announced two schemes of business rates grants – the Small Business Grant Fund and the Retail, Hospitality and Leisure Grant Fund. Under these schemes, eligible businesses with rateable values of up to and including £15,000 are entitled to a grant of £10,000. Eligible businesses with rateable values of over £15,000 but less than £51,000 are entitled to a grant of £25,000. The grants are funded by the Government but administered and distributed by local authorities.

- 2.3.6 Councils will be funded for the actual costs of the grants scheme and have been provided with an initial grant allocation based on Government estimate. The Council's initial allocation is £51.660m. To date the Council has issued grants totalling £40.3m to over 3,400 local businesses. The Council believes that a further 860 businesses who have not yet provided their details to the Council may also be entitled to a grant award and efforts are ongoing to contact these businesses to establish whether or not they are entitled to a grant.

2.3.7 Additional Discretionary Business Support Grant Scheme

The Government further announced on 1 May the introduction of a Discretionary Grants Fund aimed at providing business grant support funding to small and micro businesses who were not eligible for either the Small Business Grant Fund or the Retail, Leisure and Hospitality Fund. The Council's Fixed Minimum Allocation for the Discretionary Fund is £2.479m. This is based on a 5% uplift on the businesses in scope as identified at 3 May 2020 and is the maximum amount of support that will be covered by the Government grant.

- 2.3.8 The Government's expectation is that local authorities will be in a position to commence providing assistance from this Fund from early June having determined their local scheme in accordance with the guidance issued by the Government.

2.3.9 Business Rates Reliefs

The Government has also introduced a range of extended or new business rates reliefs for 2020/21:

- Increasing the business rates retail discount to 100%
- Expanding the discount to cover the leisure and hospitality sectors
- Removing the £51,000 rateable value threshold for the expanded discount
- Non-local authority providers of childcare to pay no business rates in 2020/21

- 2.3.10 The Council administers business rates reliefs on behalf of the Government. The additional reliefs for retail and childcare have provided an extra £32.4m of relief for local businesses in 2020/21. When added to existing reliefs for

small businesses and other mandatory and discretionary reliefs already in place, this means that 5,314 of the Borough's 7,890 businesses now have no 2020/21 business rates to pay.

2.3.11 Council Tax Deferral

Due to the impact of Covid-19 on businesses and their employees, the Council experienced, in late March/early April, a significant increase in the number of people contacting the Revenues and Benefits service who say that they are experiencing difficulties in paying their council tax and who are seeking the Council's support.

2.3.12 Historically Revenues & Benefits staff allow a short suspension of recovery action where there has been a recent change to the council tax payer's financial situation, such as the loss of a job, in order to allow them time to apply for state benefits and Council Tax Support.

2.3.13 Given the scale of financial impact caused by the outbreak, rather than continue with an ad hoc approach to support, it was determined appropriate for the Council to agree a range of support options along with associated criteria. This was implemented supported by an easy on-line application process which provided clear guidance as to the circumstances in which the Council would consider a deferral arrangement and a means of quick and easy access to support for those people who met the criteria.

2.3.14 The Council's online form went live on 20th April 2020, with 674 requests for variation to council tax payment received to date. 654 of the requests sought a deferral in payment of council tax for period of time up to 31 July. 20 requests were for change of payment date. Around 85% of the deferral requests have been agreed.

2.3.15 Business Rates Deferral

The Council currently has 7,890 business rates paying properties across the Borough. Following the Government expansion of business rates reliefs for 2020/21, the remaining number of properties with some business rates to pay in 2020/21 is reduced to 2,576.

2.3.16 Standard guidance on paying business rates, included on the Council's website, advises:

- You can opt to pay your bill over twelve instalments rather than ten. To arrange this please contact us as soon as you have received your annual bill.
- If you think you will have difficulty in paying your instalments, please contact us to discuss your account.

2.3.17 The 2,576 business rates payers fall predominantly into the following categories:

- Manufacturing companies
- Retailers not selling directly to the public
- Warehousing or Distribution centres
- Small businesses who receive only partial Small Business Rates Relief as their RV is between £12k and £15k and are not considered to be Retail
- Small businesses who have more than one property and are therefore not eligible to Small Business Rates Relief and are not considered to be Retail
- Companies providing services to the public but specifically excluded from expanded Retail Relief
 - Financial Services (banks, building societies, cash points, bureaux de change, short-term loan providers)
 - Medical Services (vets, dentists, doctors, osteopaths, chiropractors)
 - Professional services (solicitors, accountants, insurance agents/ financial advisers)
 - Post office sorting offices
- Charities receiving 80% mandatory without top up and not considered Retail
- Empty properties

2.3.18 In the main, contact from businesses about deferral has been around a 3-month deferral of payments and rescheduling across the remainder of the financial year.

2.3.19 Under normal circumstances, the business rates team deal with requests to vary business rates payments on a case by case basis, after considering the individual circumstances put forward by the business and taking into account previous payment history, risk of default etc.

2.3.20 This approach has been maintained and to date 44 requests for deferral have been agreed.

2.4 IPC Infection Control Fund for Adult Social Care

On 14th May the Minister for Care, Helen Whately, wrote to local authorities to announce an additional £600m of Government Funding to support providers through a new 'Infection Control Fund'.

2.4.1 The fund is designed to support adult social care providers to reduce the rate of transmission in and between care homes and support wider workforce resilience. The fund was allocated to local authorities in addition to the funding already provided to support adult social care sector during the Covid-19 pandemic.

2.4.2 The allocation for Rotherham was £3,008,676 based on the total number of Care Quality Commission (CQC) registered care home beds in the borough as of May 2020 with an area cost adjustment applied by Government. Rotherham has 2,344 registered care home beds from a national total of 457,400.

- 2.4.3 The fund is to be administered by local authorities in the form of a grant with specific national conditions:

“It is expected that each care home should receive an amount per CQC registered bed...The amounts per bed represent 75% of the funding...the remaining 25% must be used for infection control measures, however local authorities are able to allocate based on need. This may involve support for domiciliary care workforce measures.”

- The grant monies should be passed in two equal amounts in June and July.
- The second payment will be contingent on the first being used for infection control and daily completion of the NHS Capacity Tracker.
- All recipients will be required to demonstrate how they have utilised the payment to support infection control measures

- 2.4.4 The Council has ensured that as per national guidance, 75% of allocated funding (£2,256,507) will be given to the 84 Care Quality Commission (CQC) registered care home establishments within the borough. This is regardless of whether the Council has a formal contract with the care home or not.

- 2.4.5 The grant was apportioned according to each care home's total registered bed capacity and equates to £962.67 per bed (£481.34 to be paid in June and £481.33 to be paid in July). Allocation and payment of the grant has been facilitated through an Officer Delegated Decision Record.

- 2.4.6 The Council has mandated that the care homes provide daily updates through the Council's Testing Proforma as part of the grant condition alongside the national conditions.

- 2.4.7 Details of the specific grant allocation for each care home were published on the Council's website on the 29 May as per Government requirements [insert link]. It is proposed that providers will submit a proforma document (a copy was also published on the website) to evidence how they have used the first element of the grant in line with the conditions of allocation.

<https://www.rotherham.gov.uk/adult-social-care/adult-social-care-providers-personal-assistants/9?documentId=662&categoryId=20068>

- 2.4.8 It is proposed that the remaining 25% of the allocated funding (£752,169) will be shared with all domiciliary care organisations registered with CQC and currently operating within the borough as per the option provided within the national guidance.

- 2.4.9 The grant conditions are proposed as follows:

- grant monies should be passed in two equal amounts in June and July.
- the second payment will be contingent on the first being used for infection control
- all recipients will be required to demonstrate how they have utilised the payment to support infection control measures

2.4.10 It is proposed that the allocation will be split between 30 organisations providing home care and support and 11 supported living providers.

2.4.11 It is proposed that the grant allocation amounts are predicated on the estimated number of weekly care hours delivered in May 2020 to any Rotherham resident, whether Council funded or self-funding from the 41 eligible organisations. This is recommended to be based on a banding system:

0-500 hours = £9,183

500-1500 = £17,549

1500-3500 = £34,282

To be paid in two instalments as described above. Note the payments are estimated based on the overall number of hours provided and are subject to change.

2.4.12 It is proposed that providers awarded a grant will submit a proforma document to evidence how they have used the first element of the grant in line with the conditions of allocation.

2.5 Other Government Grant Funding

There have been two other recent announcements of Government Grant Funding.

2.5.1 The Council has been awarded £235,727 of the Reopening High Streets Safely Fund. The money will allow local authorities in England to put in place additional measures to establish a safe trading environment for businesses and customers, particularly in high streets, through measures that extend to the end of March 2021.

2.5.2 A Government announcement has also been made of a £300m fund for local authorities for a new test and trace service. Individual council allocations have not been released as yet.

2.5.3 The Financial Monitoring Report to July Cabinet will include further details of this funding and the Council's proposed use of it.

3. **Options considered and recommended proposal**

3.1 These are set out within the main body of the report

4. **Consultation on proposal**

4.1 Consultation with residents, business and partners was undertaken as part of the development of the 2020/21 budget.

5. **Timetable and Accountability for Implementing this Decision**

5.1 The report is mainly an update on a range of financial matters. The recommendations which require a decision are for immediate implementation by the relevant Strategic Directors

6. Financial and Procurement Advice and Implications

6.1 The financial implications are contained within the main body of the report.

6.2 The Council has adopted the principles of Council Office's Procurement Policy Note 02/20 (PPN 02/20) as detailed within the main body of the report.

7. Legal Advice and Implications

7.1 All of the schemes and grants referred to in the report had been established and administered in compliance with relevant Government Guidance, and in accordance with the Council's Financial and Procurement Procedure Rules. As this report is an update on a number of financial matters there are no further legal implications.

8. Human Resources Advice and Implications

8.1 No direct implications

9. Implications for Children and Young People and Vulnerable Adults

9.1 Included in Sections 2.2 and 2.4 of the report

10. Equalities and Human Rights Advice and Implications

10.1 This report includes a recommendation that approval is given to the approach for allocation of the 25% discretionary element of the Infection Control Fund to care homes. Most, if not all, care home residents have protected characteristics (including, but not limited to age and disability) and the rapid distribution of this grant in the manner set out in this paper will support our duties towards those with such characteristics.

11. Implications for Ward Priorities

11.1 There is a general impact on all Wards arising from the Covid-19 service impact as outlined in the report.

12. Implications for Partners

12.1 The Council is maintaining close liaison and joint working with Partners on Covid matters, with particular regard to Health and Social Care.

13. Risks and Mitigation

13.1. Budget management and spending controls remain as set out within the Council's Financial and Procurement Procedure Rules. Financial Monitoring reports to Cabinet will include information on Covid related spend and financial risk and also outline how this spend and risk is being managed and mitigated.

14. Accountable Officers

Graham Saxton, Assistant Director – Financial Services

Approvals obtained on behalf of Statutory Officers:-

	Named Officer	Date
Chief Executive	Sharon Kemp	01/06/20
Strategic Director of Finance & Customer Services (S.151 Officer)	Judith Badger	01/06/20
Head of Legal Services (Monitoring Officer)	Bal Nahal	01/06/20

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This report is published on the Council's [website](#).